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Subject: RE: TEFRA and Circular 230

The POA of the TMP represents the TMP (and possibly the partnership as an entity). Not the other partners. At least that is the position we are currently taking in pending litigation. The Tax Court should be issuing an opinion soon on the issue that may clarify the law in Virginia Historic, LLC v. Commissioner. So the TMP can only sign for himself, but that is probably all that is necessary. The attorney does not represent the other partners unless they expressly engage him as their attorney.